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RECORDATION NO. 21832 FILED

DEC 7 '98

10-50AM

December 3, 1998

Janice Fort
Surface Transportation Board
Recordation Office
1925 K Street
Suite 70
Washington D.C. 20423

RECEIVED
SURFACE TRANSPORTATION
BOARD
DEC 7 10 50 AM '98

Dear Janice,

Enclosed is an original plus 1 copy, both notarized. This is a Memorandum of Railcar Lease between The Cit Group/Equipment Financing Inc. and Koch Agriculture Company dated 10/29/98.

Also, enclosed is a check made payable to: Surface Transportation Board.

After recording the document, please return the acknowledgment copy to my attention. I have enclosed a FED X air bill to return the results to me.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20254.

Thank you for your prompt assistance.

Sincerely,

Rebecca Heisler
Administrator

enclosure

SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C. 20423-0001

OFFICE OF THE SECRETARY

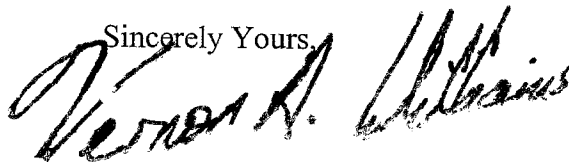
Rebecca Heisler
Lexis Document Services
801 Adlai Stevenson Drive
Springfield, IL., 62703-4261

Date: 12/7/98

Dear Madam:

The enclosed document(s) was recorded pursuant to the provisions of 49 U.S.C. 11301
and 49 CFR 1177.3(c), on 12/7/98 at 10:50AM, and
assigned recordation number(s). ✓ 21832 and 21833.

Sincerely Yours,



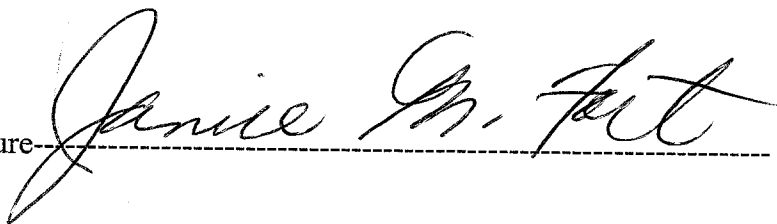
Vernon A. Williams

Enclosure(s)(2)

52.00

\$_____ The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid. In the event of an error or any questions concerning this fee, you will receive a notification after the Surface Transportation Board has an opportunity to examine your document.

Signature-----



MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 29th day of OCTOBER, 1998, is made by Koch Agriculture Company, a Nebraska corporation, with an address at 4111 E 37th, WICHITA, KS (the "Lessee"), and The CIT Group/Equipment Financing, Inc., a New York corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor" and, together with the Lessee, the "Parties") ("Memorandum").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of OCTOBER 29, 1998 covering the equipment listed on Schedule A hereto (the "Equipment");

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

IN WITNESS WHEREOF, the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

THE CIT GROUP/EQUIPMENT FINANCING, INC.,

By: [Signature]
Name: LAWRENCE E. LITTLEFIELD
Title: VICE PRESIDENT

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KOCH AGRICULTURE COMPANY

By: [Signature]
Name: STEVE PANKAY
Title: VICE PRESIDENT

MISSOURI)
STATE OF ~~KANSAS~~)
ST CHARLES) SS:
COUNTY OF ~~SEDGWICK~~

On this 29th day of October, 1998, before me personally appears Steve Garney to me personally known, who by me duly sworn, says that he/she is the Vice President of KOCH AGRICULTURE COMPANY (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Linda L. Shygo
Notary Public

[SEAL]

My Commission expires: 3/18/2002

STATE OF NEW YORK)
COUNTY OF NEW YORK) SS:

On this 19th day of November, 1998, before me personally appears Lawrence Littlefield to me personally known, who by me duly sworn, says that he/she is the Vice-President of THE CIT GROUP/EQUIPMENT FINANCING, INC. (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal

Barbara Garner
Notary Public

[SEAL]

My Commission expires

BARBARA GARNER
Notary Public, State of New York
No. 01GA5065133
Qualified in Nassau County
Certificate Filed in New York County
Commission Expires Sept. 3, ~~1999~~ 2000

SCHEDULE A

<u>CAR INIT</u>	<u>CAR NUMBER</u>	<u>CAR INIT</u>	<u>CAR NUMBER</u>
CEFX	15423	CEFX	15720
CEFX	15432	CEFX	15721
CEFX	15437	CEFX	15723
CEFX	15445	CEFX	15724
CEFX	15457	CEFX	15725
CEFX	15463	CEFX	15727
CEFX	15646	CEFX	15729
CEFX	15647	CEFX	15730
CEFX	15648	CEFX	15732
CEFX	15650	CEFX	15733
CEFX	15652	CEFX	15734
CEFX	15653	CEFX	15736
CEFX	15659	CEFX	15738
CEFX	15660	CEFX	15740
CEFX	15662	CEFX	15741
CEFX	15664	CEFX	15744
CEFX	15665	CEFX	15745
CEFX	15666	CEFX	15746
CEFX	15669	CEFX	15747
CEFX	15670	CEFX	15751
CEFX	15672	CEFX	15752
CEFX	15673	CEFX	15754
CEFX	15677	CEFX	15756
CEFX	15679	CEFX	15757
CEFX	15680	CEFX	15758
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CEFX	15684	CEFX	15761
CEFX	15685	CEFX	15762
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CEFX	15692	CEFX	15765
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CEFX	15694	CEFX	15767
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CEFX	15709	CEFX	15774
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CEFX	15712	CEFX	15776
CEFX	15714	CEFX	15777
CEFX	15715	CEFX	15778
CEFX	15718		